

State Liquor Dispensary

Fund: Liquor Control (0418-00)

Sources: Included in the Liquor Fund are all revenues derived from the sale of alcoholic beverages, excise taxes, licenses, permits, fees, profits on sales, sales of equipment, supplies and other merchandise. In addition, all moneys from the purchase of properties, buildings, plants, apparatus, real estate, and securities, including any interest, shall be included in the Liquor Fund. (Idaho Code §23-404, §23-401).

Uses: The moneys from this fund are appropriated for the purpose of purchasing alcoholic liquor and paying the expenses of administration and operation of the State Liquor Dispensary (Idaho Code §23-402).

Idaho Code §23-217 provides that a 2% surcharge on the sale of all liquor through the Dispensary is to be deposited into the Drug Court and Family Court Services Fund within the Judicial Branch. After this transfer, and when the moneys in the Liquor Fund are sufficient to pay all current obligations of the dispensary and a cash reserve of \$50,000 has accumulated over and above all other assets (Idaho Code §23-403 - 404), the surplus is distributed as follows:

From the balance remaining after the above obligations are met, the following transfers are made:

1. Forty percent of profits (through FY 2009, increasing by 2% annually to 50% in FY 2014) are distributed as follows:

a. Repay \$1.8 million annually to the cities and counties during FY's 2006 through 2009.

b. Annual fixed distributions totaling \$3,350,000 to Public Schools, Alcohol Treatment Fund, Cooperative Welfare Fund and Community Colleges. (Effective July 1, 2007, annual fixed distributions will increase to \$5,350,000 to Public Schools, Substance Abuse Treatment Fund, Cooperative Welfare Fund, Community Colleges, Drug Court and Family Court Services Fund, and Court Supervision Fund.)

c. Remaining balance to the General Fund.

2. Sixty percent of profits (through FY 2009, decreasing by 2% annually to 50% in FY 2014) are distributed as follows:

a. 40% shall be distributed to counties. Each county shall be entitled to an amount in the proportion that liquor sales through the dispensary in that county during the state's previous year bear to total liquor sales through the dispensary in the state during the state's previous fiscal year, except that no county shall be entitled to an amount less than that county received in distributions from the liquor fund during the state's fiscal year 1981.

b. 60% shall be distributed to cities as follows:

(i). 90% of the amount appropriated to the cities shall be distributed to those cities which have a liquor store or distribution station located within the corporate limits of the city. Each such city shall be entitled to an amount in the proportion that liquor sales through the dispensary in that city during the state's previous fiscal year bear to total liquor sales through the dispensary in the state during the state's previous fiscal year, except that no city shall be entitled to amount less than that city received in distributions from the liquor account during the state's fiscal year 1981.

(ii). 10% of the amount appropriated to the cities shall be distributed to those cities which do not have a liquor store or distribution station located within the corporate limits of the city. Each city shall be entitled to an amount in the proportion that city's population bears to the population of all cities in the state which do not have a liquor store or distribution station located within the corporate limits of the city, except that no city shall be entitled to an amount less than that city received in distributions from the liquor account during the state's fiscal year 1981.

Budget Unit: GVGA(185) Dispensary Operations

FY 03 \$9,997,965	FY 04 \$10,534,766	FY 05 \$10,876,681	FY 06 \$11,884,844	FY 07 \$12,844,291
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Budget Unit: GVGB (Cont) (185) Liquor Acquisition & Distribution

FY 03 \$57,135,301	FY 04 \$67,774,128	FY 05 \$66,061,248	FY 06 \$80,139,619	FY 07 \$90,618,961
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Total Liquor Control Fund (0418-00)

FY 03 \$67,133,265	FY 04 \$78,308,894	FY 05 \$76,937,929	FY 06 \$92,024,463	FY 07 \$103,463,252
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Fund: Liquor Warehouse Purchase (0418-02)

Sources: H374 of 2000 authorized the transfer of \$788,900 from the Liquor Control fund to the Liquor Warehouse Purchase fund in fiscal years 2001, 2000, and 2003 for total of \$2,366,700.

Uses: For the purchase of the Liquor Dispensary's central office and warehouse facility. By law, the Liquor Warehouse Purchase Fund ceased to exist after June 30, 2003.

Budget Unit: GVGC(185) Liquor Warehouse Purchase

FY 03 \$2,366,700	FY 04 \$0	FY 05 \$0	FY 06 \$0	FY 07 \$0
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Fund: Liquor Warehouse Remodel (0418-03)

Sources: S1466 of 2006 provided \$2 million transferred to the Liquor Warehouse Remodel Fund pursuant to legislative action, and any interest earned on moneys in the fund shall be credited to the Liquor Control Fund. The Liquor Warehouse Remodel Fund shall cease to exist on and after July 1, 2009.

Uses: The Liquor Warehouse Remodel Fund was created for the purpose of warehouse remodeling and warehouse system improvements.

Budget Unit: GVGA(185) Dispensary Operations

FY 03 \$0	FY 04 \$0	FY 05 \$0	FY 06 \$0	FY 07 \$2,000,000
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State Liquor Dispensary Grand Total

FY 03 \$69,499,965	FY 04 \$78,308,894	FY 05 \$76,937,929	FY 06 \$92,024,463	FY 07 \$105,463,252
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